

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

CQS ABS Master Fund Ltd., CQS Select ABS
Master Fund Ltd., and CQS ABS Alpha
Master Fund Ltd.

Plaintiffs,

-against-

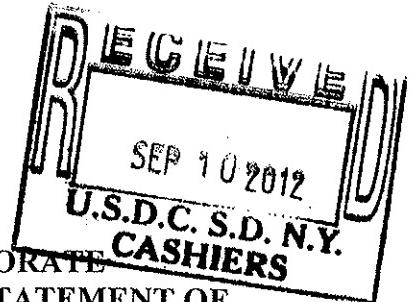
MBIA INC., MBIA Insurance Corp., and
National Public Finance Guarantee Corp.

Defendants.

12 CV 6840

X : Case No.:

Case No.:
X : RULE 7.1 CORPORATE
X : DISCLOSURE STATEMENT OF
X : CQS ABS MASTER FUND LTD.



**RULE 7.1 CORPORATE DISCLOSURE STATEMENT OF
CQS ABS MASTER FUND LTD.**

Plaintiff CQS ABS Master Fund Ltd., by and through its attorneys, White & Case LLP, hereby submits this corporate disclosure statement pursuant to Rule 7.1 of the Federal Rules of Civil Procedure:

1. CQS ABS Master Fund Ltd. has no parent corporation.
2. CQS ABS Master Fund Ltd. is a privately-held entity and there is no publicly held corporation owning 10% or more of its stock.

Dated: September 10, 2012

Respectfully Submitted,

WHITE & CASE LLP

By:

J. Christopher Shore
1155 Avenue of Americas
New York, New York 100136
(212) 819-8200
(212) 819-8113 (fax)